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WANG PATENT GROUP

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VIA FACSIMILE & DHL

June 20, 1992

Michael H. Shanahan, Esq.
Chief Patent Counsel
Wang Laboratories, Inc.
One Industrial Avenue
Lowell, MA 01851
U.S.A.

EXHIBIT

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500 9/28/05

Dear Mr. Shanahan:

We have now completed our calculation of the royalty due on June 26, 1992. We have decided to pay this amount without prejudice to our right to a credit against this amount based on the more favorable terms of the Goldstar agreement.

The amount due is set forth in the attached report. Please fax us immediately an invoice for this amount so that it can be timely paid. The original invoice should be sent by express mail.

Regarding the tax issue which you raised in your letter of June 16, 1992, the Hyundai decision of May 12, 1992 does not apply to us until the tax authorities formally say so. If we fail to withhold your taxes, a penalty of 10% plus other penalties will be assessed against us. Thus, we will hold your taxes until the tax due date of July 10, 1992. If you can have the appropriate Korean authorities inform us that we do not have to pay the taxes on your behalf, we will send the withheld taxes to you. Your Korean tax counsel should handle this matter because Wang is the real party in interest on this issue. However, your people must do this by July 10, 1992.

If you have any questions about this, please advise.

Very truly yours,

A handwritten signature in black ink, appearing to read "Gwangho Kim".
Gwangho Kim
Legal Counsel

Enclosure

GW0000001567

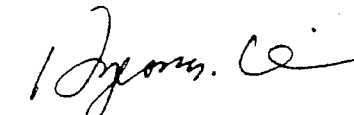
ROYALTY STATEMENT

Submitted hereby is the royalty statement consisting of this letter and attachments prepared by Samsung Electronics Co., Ltd. ("SEC") pursuant to Article 2.04 of License Agreement entered into on February 17, 1992 between WANG Laboratories, Inc. ("WANG") and SEC.

The attachments are made on the basis upon which it was determined.

1. Net sales value of LICENSED SIMMs sold by SEC in the United States ----- ATTACHMENT I
2. Net sales value of LICENSED SIMMs sold by SEC outside the United States ----- ATTACHMENT II
3. Royalty amount for LICENSED SIMMs sold by SEC in the United States ----- ATTACHMENT III
4. Royalty amount for LICENSED SIMMs sold by SEC outside the United States ----- ATTACHMENT IV
5. The total royalty amount due by SEC to WANG during the period from August 8, 1990 through December 31, 1991 ----- ATTACHMENT V

The total amount of royalties payable by SEC to WANG as of June 26, 1992 is 2,543,931.93 United States Dollars (US\$) before tax as stated in attachment V herein.



Hyeon G. Kim
Senior Executive
Managing Director

< ATTACHMENT I >

The total Net Sales Value of LICENSED SIMMs made, used or sold by SEC in the United States pursuant to the Article 7.02 of the Agreement between WANG and SEC during the period from August 8, 1990 through December 31, 1991;

NET SALES VALUE : 87,709,899.71 US\$

* Any LICENSED SIMMs sold to WANG, IBM and HEWLETT-PACKARD during the period from August 8, 1990 through December 31, 1991 was only excluded.

< ATTACHMENT II >

The total NET SALES VALUE of all LICENSED SIMMs made, used or sold by SEC outside the United States pursuant to the Article 7.02 of the Agreement between WANG and SEC, during the period from August 8, 1990 through December 31, 1991 less the LICENSED SIMMs directly exported to the United States by SEC during the said period;

NET SALES VALUE : 154,453,560.54 US\$

* NET SALES VALUE in a currency other than United States Dollars was converted to United States Dollars at the rate for which United States Dollars were publicly traded in exchange for the other currency by Korea Foreign Exchange Bank, on the last day of this Semi-Annual period pursuant to Article 2.11.

< ATTACHMENT III >

The amount of royalties due and payable by SEC to WANG pursuant to the Article 2.02 of the Agreement for LICENSED SIMMs manufactured, used or sold by SEC in the United States between August 8, 1990 and December 31, 1991;

NET SALES VALUE : 87,709,899.71 US\$

X ROAYLTY RATE (%) : 2.5%

ROYALTY AMOUNT : 2,192,747.49 US\$

< ATTACHMENT IV >

The amount of royalties due and payable by SEC to WANG pursuant to the Article 2.02 of the Agreement for LICENSED SIMMs sold outside the United States between August 8, 1990 and December 31, 1991;

NET SALES VALUE (US\$) : 154,453,560.54 US\$

X INDIRECT RATE (%) : 7.8%

X ROAYLTY RATE (%) : 2.5%

ROYALTY AMOUNT : 301,184.44 US\$

< ATTACHMENT V >

The amount of royalties due and payable by SEC to WANG pursuant to the Agreement for LICENSED SIMMs deemed to have been used, sold or otherwise disposed of in the United States, directly or indirectly during the period from August 8, 1990 through December 31, 1991;

* The ROYALTIES of ATTACHMENT III, IV and Lump-sum
US\$ 50,000.00;

ATTACHMENT III	:	2,192,747.49	US\$
+ ATTACHMENT IV	:	301,184.44	US\$
+ Lump-sum Royalty	:	50,000.00	US\$

TOTAL ROYALTY AMOUNT(US\$) : 2,543,931.93 US\$
(Before Tax)

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